County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

59 Total

02-03 Special Education \$3,430,490 03-04 Special Education (\$19,139,657) 03-04 Special Education Infant (\$35,157) 02-03 Special Education Repayment \$176,205 * 03-04 Excess ERAF Offset (\$563,829) 04-05 AB 602 Special Apportionment (\$657,109) ** 04-05 Excess ERAF Offset \$3,343 03-04 ROC/P \$9,386,132 02-03 GATE (\$10) 03-04 GATE (\$11) 02-03 Adults (\$950) 03-04 Handicapped ROC/P (\$14,080) 01-02 Charter State Aid (\$66,905) 02-03 Charter State Aid (\$205,587) 02-03 Teacher Credential Penalty (\$45,236) 02-03 Community Day School (\$3,390,107) 03-04 Community Day School (\$4,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$12,315) 02-03 State Aid \$3,638,676		Total	
03-04 Special Education Infant (\$35,157) 02-03 Special Education Repayment \$176,205 * 03-04 Excess ERAF Offset (\$563,829) 04-05 AB 602 Special Apportionment (\$657,109) ** 04-05 Excess ERAF Offset \$5,157,612 02-03 ROC/P \$3,343 03-04 ROC/P \$9,386,132 02-03 GATE (\$10) 03-04 GATE (\$1) 02-03 Adults (\$950) 03-04 Handicapped ROC/P (\$14,080) 01-02 Charter State Aid (\$66,905) 02-03 Charter State Aid (\$205,587) 02-03 Teacher Credential Penalty (\$45,236) 02-03 Community Day School (\$3,390,107) 03-04 Community Day School (\$4,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	02-03 Special Education		\$3,430,490
02-03 Special Education Repayment \$176,205 * 03-04 Excess ERAF Offset (\$563,829) 04-05 AB 602 Special Apportionment (\$657,109) ** 04-05 Excess ERAF Offset \$5,157,612 02-03 ROC/P \$3,343 03-04 ROC/P \$9,386,132 02-03 GATE (\$10) 03-04 GATE (\$11) 02-03 Adults (\$950) 03-04 Adults \$41,029 03-04 Handicapped ROC/P (\$14,080) 01-02 Charter State Aid (\$66,905) 02-03 Charter State Aid (\$906 03-04 Charter State Aid (\$205,587) 02-03 Teacher Credential Penalty (\$45,236) 03-04 Community Day School (\$3,390,107) 03-04 Community Day School (\$4,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$17,788) 95-96 Audit Adjustment (\$18,473)	03-04 Special Education	[(\$19,139,657)
* 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P \$3,343 03-04 ROC/P \$9,386,132 02-03 GATE (\$10) 03-04 GATE (\$10) 03-04 Handicapped ROC/P (\$14,080) 01-02 Charter State Aid 03-04 Charter State Aid 02-03 Community Day School 91-92 JUV 92-93 Audit Adjustment (\$12,315) (\$563,829) (\$563,829) (\$5657,109) \$5,157,612 \$6,100	03-04 Special Education Infant	· [(\$35,157)
04-05 AB 602 Special Apportionment (\$657,109) ** 04-05 Excess ERAF Offset \$5,157,612 02-03 ROC/P \$3,343 03-04 ROC/P \$9,386,132 02-03 GATE (\$10) 03-04 GATE (\$11) 02-03 Adults (\$950) 03-04 Adults \$41,029 03-04 Handicapped ROC/P (\$14,080) 01-02 Charter State Aid (\$66,905) 02-03 Charter State Aid (\$205,587) 02-03 Teacher Credential Penalty (\$45,236) 02-03 Community Day School (\$3,390,107) 03-04 Community Day School (\$4,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$19,481) 93-94 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	02-03 Special Education Repayment		\$176,205
** 04-05 Excess ERAF Offset 02-03 ROC/P \$3,343 03-04 ROC/P \$9,386,132 02-03 GATE (\$10) 03-04 GATE (\$1) 02-03 Adults (\$950) 03-04 Handicapped ROC/P (\$14,080) 01-02 Charter State Aid (\$66,905) 02-03 Charter State Aid (\$205,587) 02-03 Teacher Credential Penalty (\$45,236) 02-03 Community Day School 03-04 Community Day School (\$4,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$19,481) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	* 03-04 Excess ERAF Offset		(\$563,829)
02-03 ROC/P \$3,343 03-04 ROC/P \$9,386,132 02-03 GATE (\$10) 03-04 GATE (\$1) 02-03 Adults (\$950) 03-04 Handicapped ROC/P (\$14,080) 01-02 Charter State Aid (\$66,905) 02-03 Charter State Aid (\$205,587) 02-03 Teacher Credential Penalty (\$45,236) 02-03 Community Day School (\$3,390,107) 03-04 Community Day School (\$4,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	04-05 AB 602 Special Apportionment	[(\$657,109)
03-04 ROC/P \$9,386,132 02-03 GATE (\$10) 03-04 GATE (\$1) 02-03 Adults (\$950) 03-04 Handicapped ROC/P (\$14,080) 01-02 Charter State Aid (\$66,905) 02-03 Charter State Aid (\$205,587) 02-03 Teacher Credential Penalty (\$45,236) 02-03 Community Day School (\$3,390,107) 03-04 Community Day School (\$4,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	** 04-05 Excess ERAF Offset		\$5,157,612
02-03 GATE (\$10) 03-04 GATE (\$1) 02-03 Adults (\$950) 03-04 Adults \$41,029 03-04 Handicapped ROC/P (\$14,080) 01-02 Charter State Aid (\$66,905) 02-03 Charter State Aid \$906 03-04 Charter State Aid (\$205,587) 02-03 Teacher Credential Penalty (\$45,236) 02-03 Community Day School (\$3,390,107) 03-04 Community Day School (\$4,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$19,481) 93-94 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	02-03 ROC/P		\$3,343
03-04 GATE (\$1) 02-03 Adults (\$950) 03-04 Adults \$41,029 03-04 Handicapped ROC/P (\$14,080) 01-02 Charter State Aid (\$66,905) 02-03 Charter State Aid \$906 03-04 Charter State Aid (\$205,587) 02-03 Teacher Credential Penalty (\$45,236) 02-03 Community Day School (\$3,390,107) 03-04 Community Day School (\$14,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$19,481) 93-94 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	03-04 ROC/P	ĺ	\$9,386,132
02-03 Adults (\$950) 03-04 Adults \$41,029 03-04 Handicapped ROC/P (\$14,080) 01-02 Charter State Aid (\$66,905) 02-03 Charter State Aid \$906 03-04 Charter State Aid (\$205,587) 02-03 Teacher Credential Penalty (\$45,236) 02-03 Community Day School (\$3,390,107) 03-04 Community Day School (\$4,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$17,788) 95-96 Audit Adjustment (\$12,315)	02-03 GATE	ĺ	(\$10)
03-04 Adults \$41,029 03-04 Handicapped ROC/P (\$14,080) 01-02 Charter State Aid (\$66,905) 02-03 Charter State Aid \$906 03-04 Charter State Aid (\$205,587) 02-03 Teacher Credential Penalty (\$45,236) 02-03 Community Day School (\$3,390,107) 03-04 Community Day School (\$4,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$19,481) 93-94 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	03-04 GATE	[(\$1)
03-04 Handicapped ROC/P (\$14,080) 01-02 Charter State Aid (\$66,905) 02-03 Charter State Aid \$906 03-04 Charter State Aid (\$205,587) 02-03 Teacher Credential Penalty (\$45,236) 02-03 Community Day School (\$3,390,107) 03-04 Community Day School (\$4,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	02-03 Adults	ĺ	(\$950)
01-02 Charter State Aid (\$66,905) 02-03 Charter State Aid \$906 03-04 Charter State Aid (\$205,587) 02-03 Teacher Credential Penalty (\$45,236) 02-03 Community Day School (\$3,390,107) 03-04 Community Day School (\$4,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$19,481) 93-94 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	03-04 Adults		\$41,029
02-03 Charter State Aid \$906 03-04 Charter State Aid (\$205,587) 02-03 Teacher Credential Penalty (\$45,236) 02-03 Community Day School (\$3,390,107) 03-04 Community Day School (\$4,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$19,481) 93-94 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	03-04 Handicapped ROC/P		(\$14,080)
03-04 Charter State Aid (\$205,587) 02-03 Teacher Credential Penalty (\$45,236) 02-03 Community Day School (\$3,390,107) 03-04 Community Day School (\$4,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$19,481) 93-94 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	01-02 Charter State Aid		(\$66,905)
02-03 Teacher Credential Penalty (\$45,236) 02-03 Community Day School (\$3,390,107) 03-04 Community Day School (\$4,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$19,481) 93-94 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	02-03 Charter State Aid		\$906
02-03 Community Day School (\$3,390,107) 03-04 Community Day School (\$4,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$19,481) 93-94 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	03-04 Charter State Aid		(\$205,587)
03-04 Community Day School (\$4,804,163) 91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$19,481) 93-94 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	02-03 Teacher Credential Penalty		(\$45,236)
91-92 JUV (\$146,876) 92-93 Audit Adjustment (\$19,481) 93-94 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	02-03 Community Day School		(\$3,390,107)
92-93 Audit Adjustment (\$19,481) 93-94 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	03-04 Community Day School		(\$4,804,163)
93-94 Audit Adjustment (\$17,788) 94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	91-92 JUV		(\$146,876)
94-95 Audit Adjustment (\$18,473) 95-96 Audit Adjustment (\$12,315)	92-93 Audit Adjustment		(\$19,481)
95-96 Audit Adjustment (\$12,315)	93-94 Audit Adjustment		(\$17,788)
	94-95 Audit Adjustment		(\$18,473)
02-03 State Aid \$3,638,676	95-96 Audit Adjustment		(\$12,315)
	02-03 State Aid		\$3,638,676
03-04 State Aid \$3,354,540	03-04 State Aid		\$3,354,540
Total (\$3,948,791)	Total		(\$3,948,791)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	Alameda	
02-03 Special Education	Alameda	
03-04 Special Education	』 `	
03-04 Special Education Infant	<u> </u>	
	<u> </u>	
02-03 Special Education Repayment * 03-04 Excess ERAF Offset	<u> </u>	
	<u> </u>	
04-05 AB 602 Special Apportionment	<u> </u>	
** 04-05 Excess ERAF Offset	<u> </u>	
02-03 ROC/P	<u> </u>	
03-04 ROC/P	<u> </u>	
02-03 GATE	<u> </u>	
03-04 GATE	<u> </u>	
02-03 Adults		
03-04 Adults	<u> </u>	
03-04 Handicapped ROC/P		
01-02 Charter State Aid		
02-03 Charter State Aid		
03-04 Charter State Aid		
02-03 Teacher Credential Penalty		
02-03 Community Day School		
03-04 Community Day School		
91-92 JUV		
92-93 Audit Adjustment		
93-94 Audit Adjustment		
94-95 Audit Adjustment		
95-96 Audit Adjustment		
02-03 State Aid		
03-04 State Aid		(\$247,868)
Total		(\$247,868)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

02 **Alpine** 02-03 Special Education 03-04 Special Education 03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P 02-03 GATE 03-04 GATE 02-03 Adults 03-04 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid 03-04 State Aid (\$51,302)Total (\$51,302)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

02-03 Special Education 03-04 Special Education 03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset	\$85,526
03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment	\$85,526
02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment	
* 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment	
04-05 AB 602 Special Apportionment	
** 04-05 Excess ERAF Offset	
02-03 ROC/P	
03-04 ROC/P	\$6,752
02-03 GATE	
03-04 GATE	
02-03 Adults	
03-04 Adults	
03-04 Handicapped ROC/P	
01-02 Charter State Aid	
02-03 Charter State Aid	
03-04 Charter State Aid	
02-03 Teacher Credential Penalty	
02-03 Community Day School	
03-04 Community Day School	
91-92 JUV	
92-93 Audit Adjustment	
93-94 Audit Adjustment	
94-95 Audit Adjustment	
95-96 Audit Adjustment	
02-03 State Aid	
03-04 State Aid	(\$73,775)
Total	\$18,503

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

04 **Butte** 02-03 Special Education \$39,581 03-04 Special Education (\$222,763)03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P (\$130)03-04 ROC/P \$127,423 02-03 GATE 03-04 GATE 02-03 Adults 03-04 Adults 03-04 Handicapped ROC/P (\$4,678)01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid (\$27,228)02-03 Teacher Credential Penalty (\$16,094)02-03 Community Day School 03-04 Community Day School (\$6,811)91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid \$16,094 03-04 State Aid \$86,371 Total (\$8,235)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	05		
	Calave	ras	
02-03 Special Education]		
03-04 Special Education			\$27,011
03-04 Special Education Infant			
02-03 Special Education Repaymen	nt		
* 03-04 Excess ERAF Offset			
04-05 AB 602 Special Apportionmen	nt		
** 04-05 Excess ERAF Offset			
02-03 ROC/P			(\$122)
03-04 ROC/P			\$26,545
02-03 GATE			(\$1)
03-04 GATE			
02-03 Adults			(\$83)
03-04 Adults			\$42,486
03-04 Handicapped ROC/P			
01-02 Charter State Aid			
02-03 Charter State Aid	<u></u>		
03-04 Charter State Aid			(\$98,019)
02-03 Teacher Credential Penalty	<u> </u>		
02-03 Community Day School	<u></u>		(\$15,401)
03-04 Community Day School]		(\$25,886)
91-92 JUV			
92-93 Audit Adjustment	Ī		
93-94 Audit Adjustment			
94-95 Audit Adjustment	<u></u>		
95-96 Audit Adjustment			
02-03 State Aid			\$15,550
03-04 State Aid			\$35,571
Total			\$7,651

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

06 Colusa 02-03 Special Education \$5,101 03-04 Special Education (\$13,396)03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P 02-03 GATE 03-04 GATE 02-03 Adults (\$109)03-04 Adults (\$1,323)03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment

02-03 State Aid

03-04 State Aid

Total

\$21,674

\$11,947

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

С	ontra Costa	
02-03 Special Education		
03-04 Special Education		
03-04 Special Education Infant		
02-03 Special Education Repayment		
* 03-04 Excess ERAF Offset		
04-05 AB 602 Special Apportionment		
** 04-05 Excess ERAF Offset		
02-03 ROC/P		(\$809)
03-04 ROC/P		\$456,301
02-03 GATE		
03-04 GATE		
02-03 Adults		
03-04 Adults		
03-04 Handicapped ROC/P		
01-02 Charter State Aid		
02-03 Charter State Aid		
03-04 Charter State Aid		
02-03 Teacher Credential Penalty		
02-03 Community Day School		(\$33,785)
03-04 Community Day School		(\$23,255)
91-92 JUV		
92-93 Audit Adjustment		
93-94 Audit Adjustment		
94-95 Audit Adjustment		
95-96 Audit Adjustment		
02-03 State Aid		\$33,785
03-04 State Aid		\$95,700
Total	\$	5527,937

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

02-03 Special Education 03-04 Special Education 03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset	
03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment	
02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment	
* 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment	
04-05 AB 602 Special Apportionment	
** 04-05 Excess ERAE Offset	
OT OU EXCOSO ETATE OFFICE	
02-03 ROC/P (\$3,15	52)
03-04 ROC/P \$2,05	7
02-03 GATE	
03-04 GATE	
02-03 Adults	
03-04 Adults	
03-04 Handicapped ROC/P	
01-02 Charter State Aid (\$66,90)5)
02-03 Charter State Aid (S	\$2)
03-04 Charter State Aid (\$76,13	37)
02-03 Teacher Credential Penalty	
02-03 Community Day School (\$23,7	01)
03-04 Community Day School (\$22,73	39)
91-92 JUV	
92-93 Audit Adjustment	
93-94 Audit Adjustment	
94-95 Audit Adjustment	
95-96 Audit Adjustment	
02-03 State Aid \$23,70)1
03-04 State Aid \$153,74	16
Total (\$13,13	32)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

09 El Dorado

	E	El Dorado		
02-03 Special Educ	ation			\$27,612
03-04 Special Educ	ation		(\$108,314)
03-04 Special Education	on Infant			
02-03 Special Education	Repayment			
* 03-04 Excess ERAF	Offset			
04-05 AB 602 Special App	oortionment			
** 04-05 Excess ERAI	Offset			
02-03 ROC/P		_		
03-04 ROC/P				
02-03 GATE				
03-04 GATE				
02-03 Adults				
03-04 Adults				
03-04 Handicapped F	ROC/P			
01-02 Charter State	e Aid			
02-03 Charter State	e Aid			
03-04 Charter State	e Aid			(\$12,354)
02-03 Teacher Credentia	al Penalty			
02-03 Community Day	School			(\$26,261)
03-04 Community Day	School			(\$34,846)
91-92 JUV				
92-93 Audit Adjust	ment			
93-94 Audit Adjust	ment			
94-95 Audit Adjustr	nent			
95-96 Audit Adjustr	nent			
02-03 State Aid				\$22,652
03-04 State Aid			(\$159,213)
Total			(\$2	290,724)
* Adjustment to defer the except	on EDAE official	to NPS/I CI claims		-

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

Exhibit E July 1, 2005

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	Fresno	
02-03 Special Education		\$75,201
03-04 Special Education		\$220,523
03-04 Special Education Infant		
02-03 Special Education Repayment		
* 03-04 Excess ERAF Offset		
04-05 AB 602 Special Apportionment		
** 04-05 Excess ERAF Offset		
02-03 ROC/P		(\$894)
03-04 ROC/P		\$315,532
02-03 GATE		
03-04 GATE		
02-03 Adults		
03-04 Adults		
03-04 Handicapped ROC/P		
01-02 Charter State Aid		
02-03 Charter State Aid		\$772
03-04 Charter State Aid		\$19,275
02-03 Teacher Credential Penalty		
02-03 Community Day School		(\$63,824)
03-04 Community Day School		(\$122,758)
91-92 JUV		
92-93 Audit Adjustment		
93-94 Audit Adjustment		
94-95 Audit Adjustment		
95-96 Audit Adjustment		
02-03 State Aid		\$63,824
03-04 State Aid		\$679,549
Total		\$1,187,200

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

11 Glenn 02-03 Special Education \$7,102 03-04 Special Education (\$379)03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P \$53,337 02-03 GATE 03-04 GATE 02-03 Adults (\$276)03-04 Adults (\$67)03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid 03-04 State Aid \$32,160 Total \$91,877

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

H	umboldt
02-03 Special Education	\$29,831
03-04 Special Education	\$58,191
03-04 Special Education Infant	
02-03 Special Education Repayment	
* 03-04 Excess ERAF Offset	
04-05 AB 602 Special Apportionment	
** 04-05 Excess ERAF Offset	
02-03 ROC/P	(\$5)
03-04 ROC/P	\$94,034
02-03 GATE	
03-04 GATE	
02-03 Adults	
03-04 Adults	
03-04 Handicapped ROC/P	\$153
01-02 Charter State Aid	
02-03 Charter State Aid	
03-04 Charter State Aid	
02-03 Teacher Credential Penalty	
02-03 Community Day School	
03-04 Community Day School	
91-92 JUV	
92-93 Audit Adjustment	
93-94 Audit Adjustment	
94-95 Audit Adjustment	
95-96 Audit Adjustment	
02-03 State Aid	
03-04 State Aid	\$191,732
Total	\$373,936

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	Imperial	
02-03 Special Education		\$39,188
03-04 Special Education		\$20,891
03-04 Special Education Infant		
02-03 Special Education Repayment		
* 03-04 Excess ERAF Offset		
04-05 AB 602 Special Apportionment		
** 04-05 Excess ERAF Offset		
02-03 ROC/P		
03-04 ROC/P		
02-03 GATE		
03-04 GATE		
02-03 Adults		
03-04 Adults		
03-04 Handicapped ROC/P		
01-02 Charter State Aid		
02-03 Charter State Aid		
03-04 Charter State Aid		
02-03 Teacher Credential Penalty		
02-03 Community Day School		
03-04 Community Day School		
91-92 JUV		
92-93 Audit Adjustment		
93-94 Audit Adjustment		
94-95 Audit Adjustment	- [
95-96 Audit Adjustment		
02-03 State Aid		
03-04 State Aid		(\$256,507)
Total		(\$196,428)
* Adjustment to defer the excess FRAF offset	ta NDC/LCL alaima	

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

14 Inyo 02-03 Special Education \$3,842 03-04 Special Education \$4,232 03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P (\$2,589)03-04 ROC/P \$269,173 02-03 GATE 03-04 GATE 02-03 Adults (\$190)03-04 Adults \$0 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School (\$1,557)03-04 Community Day School (\$4,596)91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid \$1,557 03-04 State Aid (\$30,411)Total \$239,461

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

15 Kern 02-03 Special Education \$105,940 03-04 Special Education \$315,432 03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P (\$36)03-04 ROC/P \$11,933 02-03 GATE 03-04 GATE 02-03 Adults 03-04 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid (\$4)03-04 Charter State Aid \$16,315 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid 03-04 State Aid \$2,053,475 Total \$2,503,055

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

Exhibit E July 1, 2005

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	Kings	
02-03 Special Education		\$29,773
03-04 Special Education		(\$25,663)
03-04 Special Education Infant		
02-03 Special Education Repayment		
* 03-04 Excess ERAF Offset		
04-05 AB 602 Special Apportionment		
** 04-05 Excess ERAF Offset		
02-03 ROC/P		(\$418)
03-04 ROC/P		\$92,633
02-03 GATE		
03-04 GATE		
02-03 Adults		
03-04 Adults		
03-04 Handicapped ROC/P		\$226
01-02 Charter State Aid		
02-03 Charter State Aid		
03-04 Charter State Aid		
02-03 Teacher Credential Penalty		
02-03 Community Day School		
03-04 Community Day School		
91-92 JUV		
92-93 Audit Adjustment		
93-94 Audit Adjustment		
94-95 Audit Adjustment		
95-96 Audit Adjustment		
02-03 State Aid		(\$292)
03-04 State Aid		(\$78,359)
Total		\$17,900

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

17 Lake 02-03 Special Education \$11,739 03-04 Special Education \$3,975 03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P \$3,257 03-04 ROC/P \$50,408 02-03 GATE 03-04 GATE 02-03 Adults 03-04 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid 03-04 State Aid \$34,558 Total \$103,937

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

18 Lassen 02-03 Special Education (\$3,891)03-04 Special Education \$93,217 03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P (\$27,700)02-03 GATE 03-04 GATE 02-03 Adults 03-04 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid 03-04 State Aid (\$34,458)Total \$27,168

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

19

Los Angeles

	90.00
02-03 Special Education	\$533,843
03-04 Special Education	\$600,722
03-04 Special Education Infant	\$26,797
02-03 Special Education Repayment	
* 03-04 Excess ERAF Offset	
04-05 AB 602 Special Apportionment	
** 04-05 Excess ERAF Offset	
02-03 ROC/P	(\$1,102)
03-04 ROC/P	\$1,289,371
02-03 GATE	(\$9)
03-04 GATE	(\$1)
02-03 Adults	
03-04 Adults	
03-04 Handicapped ROC/P	
01-02 Charter State Aid	
02-03 Charter State Aid	
03-04 Charter State Aid	
02-03 Teacher Credential Penalty	
02-03 Community Day School	(\$2,278,085)
03-04 Community Day School	(\$3,183,623)
91-92 JUV	
92-93 Audit Adjustment	
93-94 Audit Adjustment	
94-95 Audit Adjustment	
95-96 Audit Adjustment	
02-03 State Aid	\$2,228,311
03-04 State Aid	\$2,723,423
Total	\$1,939,647

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

20 Madera

	Madera	
02-03 Special Education		\$32,487
03-04 Special Education		\$21,800
03-04 Special Education Infant		
02-03 Special Education Repayment		
* 03-04 Excess ERAF Offset		
04-05 AB 602 Special Apportionment		
** 04-05 Excess ERAF Offset		
02-03 ROC/P		
03-04 ROC/P		
02-03 GATE		
03-04 GATE		
02-03 Adults		
03-04 Adults		
03-04 Handicapped ROC/P		
01-02 Charter State Aid		
02-03 Charter State Aid		
03-04 Charter State Aid		(\$75)
02-03 Teacher Credential Penalty		
02-03 Community Day School		\$0
03-04 Community Day School		\$0
91-92 JUV		
92-93 Audit Adjustment		
93-94 Audit Adjustment		
94-95 Audit Adjustment		
95-96 Audit Adjustment		
02-03 State Aid		(\$90)
03-04 State Aid		\$35,771
Total		\$89,893

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

21 Marin 02-03 Special Education \$33,716 03-04 Special Education \$13,417 03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset (\$1,055,558)04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset \$4,091,080 02-03 ROC/P 03-04 ROC/P \$110,176 02-03 GATE 03-04 GATE 02-03 Adults 03-04 Adults 03-04 Handicapped ROC/P (\$2,037)01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid (\$398)03-04 State Aid \$182,103 Total \$3,372,499

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	Maripos	```	1
00.00 Consist Education	iviaripus L	oa	
02-03 Special Education	L		
03-04 Special Education	<u></u>		
03-04 Special Education Infant	J		
02-03 Special Education Repayment]		
* 03-04 Excess ERAF Offset	1		
04-05 AB 602 Special Apportionment			
** 04-05 Excess ERAF Offset			
02-03 ROC/P			
03-04 ROC/P			
02-03 GATE			
03-04 GATE			
02-03 Adults			
03-04 Adults			
03-04 Handicapped ROC/P			
01-02 Charter State Aid			
02-03 Charter State Aid			
03-04 Charter State Aid			
02-03 Teacher Credential Penalty			
02-03 Community Day School			
03-04 Community Day School			
91-92 JUV			
92-93 Audit Adjustment			
93-94 Audit Adjustment			
94-95 Audit Adjustment	- [
95-96 Audit Adjustment			
02-03 State Aid			\$26,468
03-04 State Aid			(\$12,940)
Total			\$13,528
* Adjustment to defer the excess ERAF offse	t to NPS/I CI clain	ns	

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

23

Mendocino 02-03 Special Education \$17,392 03-04 Special Education (\$218,661)03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P (\$60)(\$257,106) 03-04 ROC/P 02-03 GATE 03-04 GATE 02-03 Adults 03-04 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid 03-04 State Aid (\$10,838)Total (\$469,273)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	Merced
02-03 Special Education	\$61,116
03-04 Special Education	(\$1,132,658)
03-04 Special Education Infant	
02-03 Special Education Repayment	
* 03-04 Excess ERAF Offset	
04-05 AB 602 Special Apportionment	
** 04-05 Excess ERAF Offset	
02-03 ROC/P	(\$4,333)
03-04 ROC/P	\$331,970
02-03 GATE	
03-04 GATE	
02-03 Adults	
03-04 Adults	
03-04 Handicapped ROC/P	(\$379)
01-02 Charter State Aid	
02-03 Charter State Aid	
03-04 Charter State Aid	
02-03 Teacher Credential Penalty	
02-03 Community Day School	(\$79,585)
03-04 Community Day School	(\$117,091)
91-92 JUV	
92-93 Audit Adjustment	
93-94 Audit Adjustment	
94-95 Audit Adjustment	
95-96 Audit Adjustment	
02-03 State Aid	\$79,585
03-04 State Aid	(\$1,898,763)
Total	(\$2,760,138)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

Exhibit E July 1, 2005

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	Modoc	
02-03 Special Education		\$2,657
03-04 Special Education		\$1,869
03-04 Special Education Infant		
02-03 Special Education Repayment		
* 03-04 Excess ERAF Offset		
04-05 AB 602 Special Apportionment		
** 04-05 Excess ERAF Offset		
02-03 ROC/P		
03-04 ROC/P		\$64,597
02-03 GATE		
03-04 GATE		
02-03 Adults		
03-04 Adults		
03-04 Handicapped ROC/P		
01-02 Charter State Aid		
02-03 Charter State Aid		
03-04 Charter State Aid		
02-03 Teacher Credential Penalty		
02-03 Community Day School		
03-04 Community Day School		
91-92 JUV		
92-93 Audit Adjustment		
93-94 Audit Adjustment		
94-95 Audit Adjustment		
95-96 Audit Adjustment		
02-03 State Aid		
03-04 State Aid		\$18,959
Total		\$88,082

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

26 Mono 02-03 Special Education \$2,603 03-04 Special Education \$24,734 03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P 02-03 GATE 03-04 GATE 02-03 Adults (\$30)03-04 Adults (\$22) 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid (\$81)02-03 Teacher Credential Penalty 02-03 Community Day School (\$17,226)03-04 Community Day School (\$17,291)91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid \$17,226 03-04 State Aid (\$374,182)Total (\$364,269)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

27 Monterev

		Monterey	
02-03 Special Educ	ation		\$83,151
03-04 Special Educ	ation		(\$4,125)
03-04 Special Education	on Infant	Į	
02-03 Special Education	Repayment	Į	
* 03-04 Excess ERAF	Offset		
04-05 AB 602 Special App	ortionment		
** 04-05 Excess ERAI	Offset	[
02-03 ROC/P		[
03-04 ROC/P		Į	
02-03 GATE		Į	
03-04 GATE			
02-03 Adults		[
03-04 Adults			
03-04 Handicapped F	ROC/P		
01-02 Charter State	e Aid	<u></u>	
02-03 Charter State	e Aid	[
03-04 Charter State	e Aid		
02-03 Teacher Credentia	al Penalty		(\$45,236)
02-03 Community Day	School		
03-04 Community Day	School		
91-92 JUV		[
92-93 Audit Adjust	ment		
93-94 Audit Adjust	ment		
94-95 Audit Adjustr	nent		
95-96 Audit Adjustr	nent		
02-03 State Aid			
03-04 State Aid			(\$119)
Total			\$33,671
* Adjustment to defer the except	EDAE -ff	to NPS/LCL claims	

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

28 Napa 02-03 Special Education \$3,514 03-04 Special Education \$352,879 03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P (\$77,424)02-03 GATE 03-04 GATE 02-03 Adults 03-04 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid 03-04 State Aid \$10,208 Total \$289,177

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

Exhibit E July 1, 2005

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	Nevada	
02-03 Special Education		
03-04 Special Education	[
03-04 Special Education Infant	-	
02-03 Special Education Repayment	•	
* 03-04 Excess ERAF Offset	[
04-05 AB 602 Special Apportionment		(\$657,109)
** 04-05 Excess ERAF Offset	-	
02-03 ROC/P		
03-04 ROC/P		
02-03 GATE		
03-04 GATE		
02-03 Adults		
03-04 Adults		
03-04 Handicapped ROC/P	•	
01-02 Charter State Aid	r	
02-03 Charter State Aid		
03-04 Charter State Aid		
02-03 Teacher Credential Penalty		
02-03 Community Day School		
03-04 Community Day School		
91-92 JUV		
92-93 Audit Adjustment		
93-94 Audit Adjustment		
94-95 Audit Adjustment	l r	
95-96 Audit Adjustment		
02-03 State Aid		
03-04 State Aid		(\$46)
Total		(\$657,155)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

Exhibit E July 1, 2005

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

02-03 Special Education \$145,094 03-04 Special Education Infant (\$95,088) 03-04 Special Education Infant (\$95,088) 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P (\$3,778) 03-04 ROC/P \$630,613 02-03 GATE 03-04 GATE 03-04 GATE 03-04 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 94-95 Audit Adjustment 94-95 Audit Adjustment 94-95 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid \$604,744		Orange	
03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P \$630,613 02-03 GATE 03-04 GATE 02-03 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 95-96 Audit Adjustment 95-96 Audit Adjustment	02-03 Special Education		\$145,094
02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P \$630,613 02-03 GATE 03-04 GATE 02-03 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 95-96 Audit Adjustment 95-96 Audit Adjustment	03-04 Special Education		(\$95,088)
* 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P \$630,613 02-03 GATE 03-04 GATE 02-03 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid	03-04 Special Education Infant		
04-05 AB 602 Special Apportionment *** 04-05 Excess ERAF Offset 02-03 ROC/P (\$3,778) 03-04 ROC/P \$630,613 02-03 GATE (\$3,778) 03-04 GATE (\$3,04 GATE) 03-04 Adults (\$3,04 GATE) 03-04 Handicapped ROC/P (\$3,04 GATE) 01-02 Charter State Aid (\$3,04 GATE) 02-03 Charter State Aid (\$3,04 GATE) 02-03 Teacher Credential Penalty (\$3,04 GATE) 02-03 Teacher Credential Penalty (\$3,04 GATE) 02-03 Community Day School (\$3,04 GATE) 03-04 Community Day School (\$3,04 GATE) 91-92 JUV (\$3,04 GATE) 92-93 Audit Adjustment (\$3,07 GATE) 94-95 Audit Adjustment (\$3,07 GATE) 94-95 Audit Adjustment (\$3,07 GATE) 95-96 Audit Adjustment (\$3,07 GATE) 92-03 State Aid (\$3,07 GATE)	02-03 Special Education Repayment		
** 04-05 Excess ERAF Offset 02-03 ROC/P (\$3,778) 03-04 ROC/P \$630,613 02-03 GATE 03-04 GATE 02-03 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid	* 03-04 Excess ERAF Offset		
02-03 ROC/P	04-05 AB 602 Special Apportionment		
03-04 ROC/P 02-03 GATE 03-04 GATE 02-03 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid	** 04-05 Excess ERAF Offset		
02-03 GATE 03-04 GATE 02-03 Adults 03-04 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment	02-03 ROC/P	l	(\$3,778)
03-04 GATE 02-03 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid	03-04 ROC/P		\$630,613
02-03 Adults 03-04 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid	02-03 GATE	li	
03-04 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid	03-04 GATE		
03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid	02-03 Adults		
01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid	03-04 Adults		
02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid	03-04 Handicapped ROC/P	•	
03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid	01-02 Charter State Aid		
02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid	02-03 Charter State Aid		
02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid	03-04 Charter State Aid		
03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid	02-03 Teacher Credential Penalty		
91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid	02-03 Community Day School		
92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid	03-04 Community Day School		
93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid	91-92 JUV		
94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid	92-93 Audit Adjustment		
95-96 Audit Adjustment 02-03 State Aid	93-94 Audit Adjustment	-	
02-03 State Aid	94-95 Audit Adjustment	•	
	95-96 Audit Adjustment		
03-04 State Aid \$604,744	02-03 State Aid	•	
	03-04 State Aid		\$604,744
Total \$1,281,585	Total		\$1,281,585

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

July 1, 2005

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

31 **Placer** 02-03 Special Education 03-04 Special Education 03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P 02-03 GATE 03-04 GATE 02-03 Adults 03-04 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV

93-94 Audit Adjustment

92-93 Audit Adjustment

94-95 Audit Adjustment

95-96 Audit Adjustment 02-03 State Aid

03-04 State Aid

Total

•	
	\$84,283
	(\$796,308)
	\$124,777
	(\$1,969)
	-
	\$0
	(Φ=00,04=)

(\$589,217)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	Plumas	
02-03 Special Education		
03-04 Special Education		
03-04 Special Education Infant		
02-03 Special Education Repayment		
* 03-04 Excess ERAF Offset		
04-05 AB 602 Special Apportionment		
** 04-05 Excess ERAF Offset		
02-03 ROC/P		
03-04 ROC/P		\$77,202
02-03 GATE		
03-04 GATE		
02-03 Adults		
03-04 Adults		
03-04 Handicapped ROC/P		
01-02 Charter State Aid		
02-03 Charter State Aid		
03-04 Charter State Aid		
02-03 Teacher Credential Penalty		
02-03 Community Day School		
03-04 Community Day School		
91-92 JUV		
92-93 Audit Adjustment		
93-94 Audit Adjustment		
94-95 Audit Adjustment		
95-96 Audit Adjustment		
02-03 State Aid		
03-04 State Aid		\$8,526
Total		\$85,728

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	33		
	Rivers	ide	
02-03 Special Education			\$307,781
03-04 Special Education			(\$884,662)
03-04 Special Education Infant			
02-03 Special Education Repayment	II		
* 03-04 Excess ERAF Offset			
04-05 AB 602 Special Apportionment	l		
** 04-05 Excess ERAF Offset			
02-03 ROC/P			(\$1,333)
03-04 ROC/P			\$693,458
02-03 GATE	i.		
03-04 GATE	l		
02-03 Adults			
03-04 Adults			
03-04 Handicapped ROC/P			(\$5,133)
01-02 Charter State Aid			
02-03 Charter State Aid			
03-04 Charter State Aid			
02-03 Teacher Credential Penalty	Ti.		
02-03 Community Day School			
03-04 Community Day School			
91-92 JUV	•		
92-93 Audit Adjustment			
93-94 Audit Adjustment			
94-95 Audit Adjustment			
95-96 Audit Adjustment			
02-03 State Aid			
03-04 State Aid			\$10,626
Total			\$120,737

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	34		
	Sacran	nento	
02-03 Special Education			\$232,755
03-04 Special Education			(\$351,591)
03-04 Special Education Infant			
02-03 Special Education Repayment			
* 03-04 Excess ERAF Offset]		
04-05 AB 602 Special Apportionment	i		
** 04-05 Excess ERAF Offset			
02-03 ROC/P			\$26,402
03-04 ROC/P			\$691,359
02-03 GATE	1		
03-04 GATE			
02-03 Adults			
03-04 Adults			
03-04 Handicapped ROC/P]		\$3,689
01-02 Charter State Aid			
02-03 Charter State Aid			
03-04 Charter State Aid			
02-03 Teacher Credential Penalty			
02-03 Community Day School]		
03-04 Community Day School	Ì		
91-92 JUV			
92-93 Audit Adjustment]		
93-94 Audit Adjustment			
94-95 Audit Adjustment			
95-96 Audit Adjustment			
02-03 State Aid			\$212,683
03-04 State Aid			(\$1,303,240)
Total			(\$487,943)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

		35		_
	Sa	n Ber	nito	
02-03 Special Education				\$13,293
03-04 Special Education				(\$124,574)
03-04 Special Education Infant				
02-03 Special Education Repaymen	nt			
* 03-04 Excess ERAF Offset				
04-05 AB 602 Special Apportionment	nt			
** 04-05 Excess ERAF Offset				
02-03 ROC/P				
03-04 ROC/P				
02-03 GATE				
03-04 GATE				
02-03 Adults				
03-04 Adults				
03-04 Handicapped ROC/P				
01-02 Charter State Aid				
02-03 Charter State Aid	1			
03-04 Charter State Aid				
02-03 Teacher Credential Penalty				
02-03 Community Day School				
03-04 Community Day School				
91-92 JUV				
92-93 Audit Adjustment				
93-94 Audit Adjustment				
94-95 Audit Adjustment				
95-96 Audit Adjustment				
02-03 State Aid				
03-04 State Aid				\$88,096
Total				(\$23,185)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

36

San Bernardino

	-1
02-03 Special Education	\$305,526
03-04 Special Education	\$289,983
03-04 Special Education Infant	
02-03 Special Education Repayment	
* 03-04 Excess ERAF Offset	
04-05 AB 602 Special Apportionment	
** 04-05 Excess ERAF Offset	
02-03 ROC/P	(\$1,390)
03-04 ROC/P	\$654,506
02-03 GATE	
03-04 GATE	
02-03 Adults	
03-04 Adults	
03-04 Handicapped ROC/P	(\$929)
01-02 Charter State Aid	
02-03 Charter State Aid	
03-04 Charter State Aid	
02-03 Teacher Credential Penalty	
02-03 Community Day School	(\$545,330)
03-04 Community Day School	(\$797,583)
91-92 JUV	
92-93 Audit Adjustment	
93-94 Audit Adjustment	
94-95 Audit Adjustment	
95-96 Audit Adjustment	
02-03 State Aid	\$545,330
03-04 State Aid	\$1,839,780
Total	\$2,289,893

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

S	San Diego
02-03 Special Education	\$381,264
03-04 Special Education	\$1,217,281
03-04 Special Education Infant	
02-03 Special Education Repayment	
* 03-04 Excess ERAF Offset	
04-05 AB 602 Special Apportionment	
** 04-05 Excess ERAF Offset	
02-03 ROC/P	(\$4,266)
03-04 ROC/P	\$1,574,146
02-03 GATE	
03-04 GATE	
02-03 Adults	
03-04 Adults	
03-04 Handicapped ROC/P	
01-02 Charter State Aid	
02-03 Charter State Aid	
03-04 Charter State Aid	
02-03 Teacher Credential Penalty	
02-03 Community Day School	(\$213,482)
03-04 Community Day School	(\$350,076)
91-92 JUV	
92-93 Audit Adjustment	
93-94 Audit Adjustment	
94-95 Audit Adjustment	
95-96 Audit Adjustment	
02-03 State Aid	\$213,482
03-04 State Aid	\$557,015
Total	\$3,375,364

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

38

San Francisco

02 02 Special Education	#CO 005
02-03 Special Education	\$69,985
03-04 Special Education	(\$16,053,385)
03-04 Special Education Infant	
02-03 Special Education Repayment	
* 03-04 Excess ERAF Offset	
04-05 AB 602 Special Apportionment	
** 04-05 Excess ERAF Offset	
02-03 ROC/P	
03-04 ROC/P	(\$279,467)
02-03 GATE	
03-04 GATE	
02-03 Adults	
03-04 Adults	
03-04 Handicapped ROC/P	
01-02 Charter State Aid	
02-03 Charter State Aid	
03-04 Charter State Aid	
02-03 Teacher Credential Penalty	
02-03 Community Day School	
03-04 Community Day School	
91-92 JUV	
92-93 Audit Adjustment	
93-94 Audit Adjustment	
94-95 Audit Adjustment	
95-96 Audit Adjustment	
02-03 State Aid	
03-04 State Aid	(\$2,474,685)
Total	(\$18,737,552)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

		39		
	San J	loaqu	ıin	
02-03 Special Education				\$67,790
03-04 Special Education]		(5	\$165,705)
03-04 Special Education Infant				
02-03 Special Education Repaymen	ıt			
* 03-04 Excess ERAF Offset				
04-05 AB 602 Special Apportionmen	ıt			
** 04-05 Excess ERAF Offset				
02-03 ROC/P]			(\$125)
03-04 ROC/P]		\$	575,645
02-03 GATE				
03-04 GATE				
02-03 Adults				
03-04 Adults				
03-04 Handicapped ROC/P	<u></u>			
01-02 Charter State Aid	<u></u>			
02-03 Charter State Aid	Ī			
03-04 Charter State Aid	Ī			
02-03 Teacher Credential Penalty				
02-03 Community Day School				
03-04 Community Day School]			
91-92 JUV				
92-93 Audit Adjustment				
93-94 Audit Adjustment	<u> </u>			
94-95 Audit Adjustment				
95-96 Audit Adjustment				
02-03 State Aid				
03-04 State Aid				\$37,314
Total			\$5	514,919

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

40

San Luis Obispo

02-03 Special Education	\$42,753
03-04 Special Education	(\$750,990)
03-04 Special Education Infant	
02-03 Special Education Repayment	
* 03-04 Excess ERAF Offset	
04-05 AB 602 Special Apportionment	
** 04-05 Excess ERAF Offset	
02-03 ROC/P	
03-04 ROC/P	
02-03 GATE	
03-04 GATE	
02-03 Adults	
03-04 Adults	
03-04 Handicapped ROC/P	
01-02 Charter State Aid	
02-03 Charter State Aid	
03-04 Charter State Aid	\$1,691
02-03 Teacher Credential Penalty	
02-03 Community Day School	
03-04 Community Day School	
91-92 JUV	
92-93 Audit Adjustment	
93-94 Audit Adjustment	
94-95 Audit Adjustment	
95-96 Audit Adjustment	
02-03 State Aid	
03-04 State Aid	(\$7)
Total	(\$706,553)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	San Mateo	
02-03 Special Education		\$117,169
03-04 Special Education		\$282,597
03-04 Special Education Infant		
02-03 Special Education Repaymer	nt	
* 03-04 Excess ERAF Offset		\$491,729
04-05 AB 602 Special Apportionment	nt	
** 04-05 Excess ERAF Offset		\$1,066,532
02-03 ROC/P		
03-04 ROC/P		\$179,499
02-03 GATE		
03-04 GATE		
02-03 Adults		
03-04 Adults		
03-04 Handicapped ROC/P		(\$2,645)
01-02 Charter State Aid		
02-03 Charter State Aid		
03-04 Charter State Aid		
02-03 Teacher Credential Penalty		
02-03 Community Day School		
03-04 Community Day School		
91-92 JUV		
92-93 Audit Adjustment		
93-94 Audit Adjustment		
94-95 Audit Adjustment		
95-96 Audit Adjustment		
02-03 State Aid		
03-04 State Aid		\$0
Total		\$2,134,881

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

42

Santa Barbara

02-03 Special Education	
03-04 Special Education	
03-04 Special Education Infant	
02-03 Special Education Repayment	
* 03-04 Excess ERAF Offset	
04-05 AB 602 Special Apportionment	
** 04-05 Excess ERAF Offset	
02-03 ROC/P	(\$208)
03-04 ROC/P	\$150,270
02-03 GATE	
03-04 GATE	
02-03 Adults	
03-04 Adults	
03-04 Handicapped ROC/P	
01-02 Charter State Aid	
02-03 Charter State Aid	
03-04 Charter State Aid	
02-03 Teacher Credential Penalty	
02-03 Community Day School	
03-04 Community Day School	
91-92 JUV	
92-93 Audit Adjustment	
93-94 Audit Adjustment	
94-95 Audit Adjustment	
95-96 Audit Adjustment	
02-03 State Aid	
03-04 State Aid	\$92,398
Total	\$242,460

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	43		
	Santa C	lara	
02-03 Special Education			\$151,928
03-04 Special Education]		(\$374,623)
03-04 Special Education Infant			
02-03 Special Education Repayment	t		
* 03-04 Excess ERAF Offset]		
04-05 AB 602 Special Apportionment	t		
** 04-05 Excess ERAF Offset			
02-03 ROC/P]		
03-04 ROC/P	1		\$361,596
02-03 GATE	1		
03-04 GATE]		
02-03 Adults			
03-04 Adults]		
03-04 Handicapped ROC/P	Ì		\$1,858
01-02 Charter State Aid			
02-03 Charter State Aid	1		
03-04 Charter State Aid	<u> </u>		
02-03 Teacher Credential Penalty	1		
02-03 Community Day School]		(\$70,729)
03-04 Community Day School]		(\$77,931)
91-92 JUV			
92-93 Audit Adjustment			
93-94 Audit Adjustment			
94-95 Audit Adjustment]		
95-96 Audit Adjustment			
02-03 State Aid)		\$70,729
03-04 State Aid	I		\$83,670
Total	[\$146,498

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

Santa Cruz

	<u> </u>	anta Cru	Z
02-03 Special Educat	ion		\$23,880
03-04 Special Educat	ion		\$145,382
03-04 Special Education	Infant		
02-03 Special Education Re	epayment		
* 03-04 Excess ERAF C	Offset		
04-05 AB 602 Special Appo	rtionment		
** 04-05 Excess ERAF (Offset		
02-03 ROC/P			(\$114)
03-04 ROC/P			\$180,613
02-03 GATE			
03-04 GATE			
02-03 Adults			
03-04 Adults			
03-04 Handicapped RO	C/P		
01-02 Charter State A	Aid		
02-03 Charter State A	∖id		
03-04 Charter State A	∖id		
02-03 Teacher Credential	Penalty		
02-03 Community Day S	chool		
03-04 Community Day S	chool		
91-92 JUV			
92-93 Audit Adjustme	ent		
93-94 Audit Adjustme	ent		
94-95 Audit Adjustme	ent		
95-96 Audit Adjustme	nt		
02-03 State Aid			\$33,815
03-04 State Aid			\$290,530
Total			\$674,106

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	Chaata	
	Shasta	
02-03 Special Education		\$35,044
03-04 Special Education		(\$212,811)
03-04 Special Education Infant		
02-03 Special Education Repayment		
* 03-04 Excess ERAF Offset		
04-05 AB 602 Special Apportionment		
** 04-05 Excess ERAF Offset		
02-03 ROC/P		
03-04 ROC/P		
02-03 GATE		
03-04 GATE		
02-03 Adults		
03-04 Adults		
03-04 Handicapped ROC/P		
01-02 Charter State Aid		
02-03 Charter State Aid		
03-04 Charter State Aid		
02-03 Teacher Credential Penalty		
02-03 Community Day School		
03-04 Community Day School		
91-92 JUV		(\$146,876)
92-93 Audit Adjustment		
93-94 Audit Adjustment		
94-95 Audit Adjustment		
95-96 Audit Adjustment		
02-03 State Aid		
03-04 State Aid		(\$91,877)
Total		(\$416,520)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

Exhibit E July 1, 2005

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	<u> </u>	
	Sierra	
02-03 Special Education		\$2,001
03-04 Special Education		\$14,730
03-04 Special Education Infant		
02-03 Special Education Repayment		
* 03-04 Excess ERAF Offset		
04-05 AB 602 Special Apportionment		
** 04-05 Excess ERAF Offset		
02-03 ROC/P		
03-04 ROC/P		
02-03 GATE		
03-04 GATE		
02-03 Adults		
03-04 Adults		
03-04 Handicapped ROC/P		
01-02 Charter State Aid		
02-03 Charter State Aid		
03-04 Charter State Aid		
02-03 Teacher Credential Penalty		
02-03 Community Day School		
03-04 Community Day School		
91-92 JUV		
92-93 Audit Adjustment		
93-94 Audit Adjustment		
94-95 Audit Adjustment		
95-96 Audit Adjustment		
02-03 State Aid		\$1,121
03-04 State Aid		\$1,918
Total		\$19,770

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

47 Siskiyou

	Siskiyou	
02-03 Special Education		\$8,284
03-04 Special Education		\$2,077
03-04 Special Education Infant		
02-03 Special Education Repayment		
* 03-04 Excess ERAF Offset		
04-05 AB 602 Special Apportionment		
** 04-05 Excess ERAF Offset		
02-03 ROC/P		
03-04 ROC/P		
02-03 GATE		
03-04 GATE		
02-03 Adults		
03-04 Adults		
03-04 Handicapped ROC/P		
01-02 Charter State Aid		
02-03 Charter State Aid		
03-04 Charter State Aid	_	
02-03 Teacher Credential Penalty		
02-03 Community Day School		
03-04 Community Day School		
91-92 JUV		
92-93 Audit Adjustment		
93-94 Audit Adjustment		
94-95 Audit Adjustment	_	
95-96 Audit Adjustment		
02-03 State Aid		
03-04 State Aid	_	\$141,376
Total		\$151,737

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

48 Solano

02-03 Special Education \$136,358 03-04 Special Education \$10,318 03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset (\$277) 03-04 ROC/P \$170,028 02-03 GATE 03-04 GATE	
03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P \$170,028 02-03 GATE 03-04 GATE	
02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P \$170,028 02-03 GATE 03-04 GATE	
* 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P \$170,028 02-03 GATE 03-04 GATE	
04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P \$170,028 02-03 GATE 03-04 GATE	
** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P \$170,028 02-03 GATE 03-04 GATE	
02-03 ROC/P (\$277) 03-04 ROC/P \$170,028 02-03 GATE 03-04 GATE]
03-04 ROC/P \$170,028 02-03 GATE 03-04 GATE	
02-03 GATE 03-04 GATE	1
03-04 GATE]
]
00.00 Adulto	1
02-03 Adults]
03-04 Adults	1
03-04 Handicapped ROC/P (\$4,071)	1
01-02 Charter State Aid	Ī
02-03 Charter State Aid	
03-04 Charter State Aid	
02-03 Teacher Credential Penalty]
02-03 Community Day School	Ī
03-04 Community Day School	
91-92 JUV	Ī
92-93 Audit Adjustment	
93-94 Audit Adjustment	
94-95 Audit Adjustment	
95-96 Audit Adjustment	Ī
02-03 State Aid	7
03-04 State Aid \$109,868	L
Total \$422,224	

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	Sonoma	
02-03 Special Education		(\$270,893)
03-04 Special Education		(\$566,611)
03-04 Special Education Infant		\$21,494
02-03 Special Education Repayment		\$176,205
* 03-04 Excess ERAF Offset		
04-05 AB 602 Special Apportionment		
** 04-05 Excess ERAF Offset	- 	
02-03 ROC/P		(\$27)
03-04 ROC/P		\$157,200
02-03 GATE		
03-04 GATE		
02-03 Adults		
03-04 Adults		
03-04 Handicapped ROC/P		
01-02 Charter State Aid		
02-03 Charter State Aid		
03-04 Charter State Aid		
02-03 Teacher Credential Penalty		
02-03 Community Day School		
03-04 Community Day School		
91-92 JUV		
92-93 Audit Adjustment		
93-94 Audit Adjustment		
94-95 Audit Adjustment		
95-96 Audit Adjustment		
02-03 State Aid		(\$44,488)
03-04 State Aid		(\$38,040)
Total		(\$565,160)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	50		
	Stanisla	lus	
02-03 Special Education			\$54,256
03-04 Special Education			(\$467,559)
03-04 Special Education Infant	_ 		
02-03 Special Education Repayment	1		
* 03-04 Excess ERAF Offset	1		
04-05 AB 602 Special Apportionment	1		
** 04-05 Excess ERAF Offset			
02-03 ROC/P	1		(\$481)
03-04 ROC/P	1		(\$18,405)
02-03 GATE	l		
03-04 GATE			
02-03 Adults			
03-04 Adults			
03-04 Handicapped ROC/P	_		
01-02 Charter State Aid	1		
02-03 Charter State Aid	- 1		
03-04 Charter State Aid	_		
02-03 Teacher Credential Penalty	- 1		
02-03 Community Day School	- 		\$0
03-04 Community Day School	_		(\$2,077)
91-92 JUV			
92-93 Audit Adjustment	_]		
93-94 Audit Adjustment	_]		
94-95 Audit Adjustment			
95-96 Audit Adjustment			
02-03 State Aid			
03-04 State Aid			\$25,534
Total			(\$408,732)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

51 Sutter 02-03 Special Education \$18,107 03-04 Special Education \$22,564 03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P (\$579)\$233,436 03-04 ROC/P 02-03 GATE 03-04 GATE 02-03 Adults (\$262)03-04 Adults (\$45)03-04 Handicapped ROC/P \$1,835 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment

93-94 Audit Adjustment

94-95 Audit Adjustment

95-96 Audit Adjustment

02-03 State Aid

03-04 State Aid

Total

\$43,655

\$318,711

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	Tehama	
02-03 Special Education		\$12,663
03-04 Special Education		\$68,724
03-04 Special Education Infant		
02-03 Special Education Repayment		
* 03-04 Excess ERAF Offset		
04-05 AB 602 Special Apportionment		
** 04-05 Excess ERAF Offset		
02-03 ROC/P		(\$30)
03-04 ROC/P		\$51,255
02-03 GATE		
03-04 GATE] [
02-03 Adults] [
03-04 Adults		
03-04 Handicapped ROC/P		
01-02 Charter State Aid		
02-03 Charter State Aid		
03-04 Charter State Aid		
02-03 Teacher Credential Penalty		
02-03 Community Day School		
03-04 Community Day School		
91-92 JUV		
92-93 Audit Adjustment		
93-94 Audit Adjustment		
94-95 Audit Adjustment		
95-96 Audit Adjustment		
02-03 State Aid	_	
03-04 State Aid		(\$4,299)
Total		\$128,313

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

53 Trinity 02-03 Special Education \$2,508 03-04 Special Education \$4,512 03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P 02-03 GATE 03-04 GATE 02-03 Adults 03-04 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid 03-04 State Aid \$99,682 Total \$106,702

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

July 1, 2005

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

54 Tulare 02-03 Special Education \$100,362 03-04 Special Education \$52,653 03-04 Special Education Infant (\$83,448)02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P 02-03 GATE 03-04 GATE 02-03 Adults 03-04 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid \$142 03-04 Charter State Aid (\$11,773)02-03 Teacher Credential Penalty

02-03 Community Day School

03-04 Community Day School

91-92 JUV

92-93 Audit Adjustment

93-94 Audit Adjustment

94-95 Audit Adjustment

95-96 Audit Adjustment

02-03 State Aid

03-04 State Aid

Total

(\$485)

\$84,716

\$142,167

Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

	Tuolumne	
02-03 Special Education		\$22,689
03-04 Special Education		\$19,319
03-04 Special Education Infant		
02-03 Special Education Repayment	_	
* 03-04 Excess ERAF Offset		
04-05 AB 602 Special Apportionment	_	
** 04-05 Excess ERAF Offset	_	
02-03 ROC/P		
03-04 ROC/P		
02-03 GATE		
03-04 GATE		
02-03 Adults	_	
03-04 Adults		
03-04 Handicapped ROC/P		
01-02 Charter State Aid		
02-03 Charter State Aid		
03-04 Charter State Aid	_	
02-03 Teacher Credential Penalty		
02-03 Community Day School		(\$5,047)
03-04 Community Day School		(\$17,600)
91-92 JUV		
92-93 Audit Adjustment		
93-94 Audit Adjustment		
94-95 Audit Adjustment		
95-96 Audit Adjustment		
02-03 State Aid		\$96,576
03-04 State Aid		\$110,531
Total		\$226,468

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

56 Ventura

		Ventura	
02-03 Special Educ	ation		\$174,813
03-04 Special Educ	ation		(\$63,499)
03-04 Special Education	on Infant		
02-03 Special Education	Repayment		
* 03-04 Excess ERAF	Offset		
04-05 AB 602 Special App	oortionment		
** 04-05 Excess ERAI	- Offset		
02-03 ROC/P			(\$58)
03-04 ROC/P			\$191,705
02-03 GATE			
03-04 GATE			
02-03 Adults			
03-04 Adults			
03-04 Handicapped F	ROC/P		
01-02 Charter State	e Aid		
02-03 Charter State	e Aid		
03-04 Charter State	e Aid		
02-03 Teacher Credentia	al Penalty		
02-03 Community Day	School		
03-04 Community Day	School		
91-92 JUV			
92-93 Audit Adjust	ment		(\$19,481)
93-94 Audit Adjust	ment		(\$17,788)
94-95 Audit Adjustr	ment		(\$18,473)
95-96 Audit Adjustr	ment		(\$12,315)
02-03 State Aid			(\$18,060)
03-04 State Aid			(\$11,921)
Total			\$204,923
* Adiabata and to defend the const	EDAE -#	to NPS/I CI claims	

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

57 Yolo 02-03 Special Education \$33,184 03-04 Special Education (\$436,158)03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P \$46,684 02-03 GATE 03-04 GATE 02-03 Adults 03-04 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid 03-04 Charter State Aid 02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid 03-04 State Aid (\$116,160)Total (\$472,450)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.

County Superintendents Prior Year Corrections 2003-04 Annual Processed at 2004-05 P-2

58 Yuba 02-03 Special Education \$16,115 03-04 Special Education (\$44,693)03-04 Special Education Infant 02-03 Special Education Repayment * 03-04 Excess ERAF Offset 04-05 AB 602 Special Apportionment ** 04-05 Excess ERAF Offset 02-03 ROC/P 03-04 ROC/P 02-03 GATE 03-04 GATE 02-03 Adults 03-04 Adults 03-04 Handicapped ROC/P 01-02 Charter State Aid 02-03 Charter State Aid (\$2)03-04 Charter State Aid (\$17,201)02-03 Teacher Credential Penalty 02-03 Community Day School 03-04 Community Day School 91-92 JUV 92-93 Audit Adjustment 93-94 Audit Adjustment 94-95 Audit Adjustment 95-96 Audit Adjustment 02-03 State Aid 03-04 State Aid \$38,571 Total (\$7,210)

^{*} Adjustment to defer the excess ERAF offset to NPS/LCI claims.

^{**} Adjustment to defer the excess ERAF offset to Out of Home Care Funding.